

Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Stephanie Rogers	TELEPHONE NUMBER 601-923-7190	
ADDRESS Post Office Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL stephanie.rogers@dor.ms.gov	SUBMIT DATE 6/27/12	Name or number of rule(s): Title 35, Part IV, Subpart 7, Chapter 03		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Rule is amended to clarify the Department's position that recycling, scrap metal processing and other preparatory functions are not "manufacturing" activities subject to the 1.5% tax rate on the sale of manufacturing machinery and machine parts.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. §§ 27-65-93

List all rules repealed, amended, or suspended by the proposed rule: Title 35, Part IV, Subpart 7, Chapter 03

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: July 30, 2012 Time: 3:30 p.m. Place: Mississippi Library Commission, 3881 Eastwood Drive, Jackson, MS 39211

☐ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

TEMPORARY RULES	PROPOSED ACTION ON RULES	FINAL ACTION ON RULES
_____ Original filing _____ Renewal of effectiveness To be in effect in _____ days Effective date: _____ Immediately upon filing _____ Other (specify): _____	Action proposed: _____ New rule(s) <u>X</u> Amendment to existing rule(s) _____ Repeal of existing rule(s) _____ Adoption by reference Proposed final effective date: <u>X</u> 30 days after filing _____ Other (specify): _____	Date Proposed Rule Filed: _____ Action taken: _____ Adopted with no changes in text _____ Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed Effective date: _____ 30 days after filing _____ Other (specify): _____

Printed name and Title of person authorized to file rules: Stephanie Rogers, Senior Tax Analyst

Signature of person authorized to file rules: Stephanie Rogers

OFFICIAL FILING STAMP <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP <div style="text-align: center;">  </div>	OFFICIAL FILING STAMP <div style="border: 1px solid black; height: 150px; width: 100%;"></div>
Accepted for filing by _____	Accepted for filing by <u>CB18931E</u>	Accepted for filing by _____